

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 65-3

February 9, 1965

USE OF SDA 29 IN THE PRODUCTION OF VINEGAR

Proprietors of Distilled Spirits Plants,
Users of Specially Denatured Alcohol,
and others concerned:

This circular is issued to inform you that a Revenue Ruling which will authorize the use of SDA 29 in the production of vinegar, Code 511, will be published in the Internal Revenue Bulletin in the near future.

Under 26 CFR 212.15, the Director, Alcohol and Tobacco Tax Division, at his discretion, may authorize the use of any formula of specially denatured alcohol for uses not specifically authorized by the regulations. Since many requests for the use of Formula 29 in the production of vinegar have been received, such use will be authorized upon issuance of the Revenue Ruling.

Users of specially denatured spirits wishing to produce vinegar with Formula 29 should submit Forms 1479-A to the Director for approval in accordance with 211.101. Also, if material other than acetaldehyde is proposed to be used in Formula 29, (except for ethyl acetate meeting the requirements of 212.78(b)) specifications and duplicate 8-ounce samples should be furnished the Director as provided in 212.39.

Inquiries regarding this circular should refer to its number and should be addressed to the office of your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

Harold A. Serr
Director, Alcohol and Tobacco Tax Division